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PATENT
Attorney Docket No.: 018419-008320US

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

On April 26, 2005

TOWNSEND and TOWNSEND and CREW LLP

By: Eleanor J. Taylor

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

SIEN G. KANG et al.

Application No.: 09/893,340

Filed: June 26, 2001

For: SURFACE FINISHING OF SOI
SUBSTRATES USING AN EPI
PROCESS

Customer No.: 20350

Confirmation No. 2640

Examiner: Erik J. Kielin

Technology Center/Art Unit: 2813

RESPONSE TO OFFICE ACTION
Mailed October 26, 2004

Mail Stop Amendment

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action mailed October 26, 2004 on the above-referenced application, please enter the following amendments and remarks. A petition for a three month extension of time to respond is being filed herewith.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.